

Guide for Completing Cost Summary Form

PA-NRCS

USDA Farm Bill cost-share reimbursement payments are made to program participants who implement their approved conservation practices according to the practice designs and specifications of the Natural Resources Conservation Service (NRCS).

The following document is provided to help program participants properly document their expenses for their conservation work.

A. Required Documentation

After the practices have been completed, the program participant must submit the appropriate documentation of expenses to their local NRCS field office. The following list describes the types of documentation required for submittal.

• **Actual Costs of Installing a Practice - Summary Form** - A signed, itemized list of expenses (see example form below) must be completed for each practice and should list items purchased and items provided by the program participant.

• **For Items Purchased** - Receipts, invoices, statements, canceled checks, analysis tags (seed, fertilizer, etc.) or other similar evidence must be submitted as part of the documentation of expenses. Eligible expenses include cost of materials, contractor's fees, equipment rental, hired labor, and sales tax, if any.

• **For Items Provided** – The value of used materials, materials in inventory, and labor and equipment furnished by the program participant must be listed on the form.

1. All supplies and materials provided by the program participant must pass NRCS specifications to be eligible for cost-share.

2. Cost-sharing of used materials is permitted only if they are purchased by a participant for a specified practice – Used materials must meet the criteria set forth in the National Engineering Manual, Part 543. The determination that used materials meet NRCS requirements rests with the individual having job approval authority. Note, some programs do not allow for the cost-share of used materials.

3. For labor supplied by the producer or a family member show hours and rate.

Example

Contract No. 11111111 Name: Last, First		Practice Code: 382 County: County Name		Cost Share Type (Circle One): (AA) AM	
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Date	Field Number	Description of Activity, Material, Labor, or	Amount	Units	Cost or Value per	Total Cost or Value	Total Eligible Expenses
08/01/04	1	Purchased barb wire - 1000 ft./roll (attached receipt)	4	rolls	50.00	\$200.00	\$200.00
08/01/04	1	Purchased T-Posts (attached receipt)	200	each	5.00	\$1,000.00	\$1,000.00
08/01/04	1	Delivery charge – barb wire & t-posts (attached receipt)	1		75.00	\$75.00	\$75.00
08/07/04	1	Joe & Bob Rancher – cut corner posts	10	hours	15.00	\$150.00	\$150.00
08/15 to 26/04	1	Hired labor – 2 people (JR Fencing to install fence (attached copy of canceled check)	190	hours	10.00	\$1,900.00	\$1,900.00
08/15/04		Purchased Come-along Hand Winches (attached receipt)	2	each	50.00	\$100.00	not eligible
Line A. Total Eligible Expenses							\$3,325.00
Line B. Cost-share %							50%
Line C. (Line A times line B)							\$1,662.50
Line D. AM = maximum specified for the practice in the contract and AA = Cost per Unit x Units x Cost-share							\$2,000.00
Line E. Program payment for AA or AM cost-share types (Lesser of Line B or D)							\$1,662.50